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Appeals

Any taxpayer who disagrees with an agency action is entitled to an appeal. Decisions of the local boards of equalization concerning property tax may be appealed to the Commission. Centrally assessed property tax assessments may be appealed directly to the Commission.

Representation

You are not required to hire a lawyer or other tax representative in order to participate in an appeal before the Tax Commission. You may represent yourself or you may have someone represent you at every stage of the appeal proceedings.

Filing an Appeal with the Commission

You must appeal in writing, within 30 days of the date on the notice of the action that you are challenging. To appeal a claim for a refund for tax administered by Title 59, Chapter 10 of the Utah Code, you must appeal in writing within 90 days of the date on the notice of the action.

Although your appeal need not be in any particular form, the following Tax Commission Forms are available for your convenience:

- [TC 194 – Request for Redetermination of County Board of Equalization Decision \(for locally assessed property taxes\)](#)
- [TC 738 – Petition for Redetermination \(for all other tax types\)](#)

Your appeal should contain the following information:

- your name, address, and daytime telephone number;
- the tax type involved, the time period and the amount of tax, penalty, interest, or other issue in dispute;
- the agency's file or other reference number, if known, and a copy of the letter or document which you are appealing;
- the name, address, and daytime telephone number of your representative

Evidence for Locally Assessed Property Tax

When filing an appeal of locally assessed property value, you must provide information supporting the value you are requesting. The supporting information must show the fair market value of your property on January 1st of the tax year you are appealing and it should be sent to the Commission and the County ten business days prior to the hearing.

Proceedings

Status and Scheduling Conference

In any matter before the Commission, you may be required to appear in person or by telephone for a status or scheduling conference. Conferences are held for the purposes of scheduling, clarifying issues, simplifying evidence, and expediting the proceedings.

Initial Hearing

An initial hearing may be held to attempt to resolve the dispute without the need of a formal hearing. Parties may agree to a mediation conference in lieu of the initial hearing.

Hearings

If the parties waive the initial hearing or if either party appeals the decision from the initial hearing, a formal hearing will be scheduled. The Commission will notify you of the hearing date at least 10 days in advance. All formal hearings are recorded, and a copy of the recording may be purchased.

Expedited Hearings

If the appeal involves a denial of a motor vehicle salesperson license, is a revocation of a sales tax license, or is a method to expedite of the exhaustion of administrative remedies required by individuals desiring to be included as a member of a class action (Administrative Rule R865-1A-38), a request for an expedited hearing shall be considered. If the request for an expedited hearing is granted, an Initial Hearing will be scheduled at least 10 days out or at the next available date.

Mediation Process

The Tax Commission offers free mediation services, but the parties may agree to select a different mediator and divide the costs between them. If the parties opt to use the Commission's mediators, an Administrative Law Judge is assigned to act as the mediator. If mediation is not successful, that Administrative Law Judge is barred from further involvement in the appeal.

The mediation process is intended to allow the parties to meet informally with a mediator who will facilitate the discussion. During this process, the parties can discuss all of the evidence that is available to that point and, with the assistance of a mediator, work toward a satisfactory agreement that will resolve the issues pending on appeal.

If the parties come to an agreement through the mediation process, their stipulated agreement is submitted to the Commission for approval. If the parties cannot reach agreement, the matter is scheduled for a Formal Hearing unless the taxpayer requests an Initial Hearing. The Commission issues its Decision and Order from Formal Hearing.